

Michael Handler (MH 2538)  
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Counsel to Liquidity Solutions, Inc.

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

-----X	
In re:	: Chapter 11
DELPHI CORPORATION, <u>et al.</u> ,	: Case No. 05-44481 (RDD)
Debtors.	: (Jointly Administered)
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**RESPONSE OF LIQUIDITY SOLUTIONS, INC., AS ASSIGNEE, TO  
DEBTORS' NINETEENTH OMNIBUS OBJECTION (SUBSTANTIVE) PURSUANT  
TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 3007 TO CERTAIN (A)  
INSUFFICIENTLY DOCUMENTED CLAIMS, (B) CLAIMS NOT REFLECTED ON  
DEBTORS' BOOKS AND RECORDS, (C) UNTIMELY CLAIM, AND (D) CLAIMS  
SUBJECT TO MODIFICATION, TAX CLAIMS SUBJECT TO  
MODIFICATION, MODIFIED CLAIMS ASSERTING  
RECLAMATION, AND CONSENSUALLY MODIFIED AND REDUCED CLAIMS**

Liquidity Solutions, Inc. d/b/a Revenue Management ("LSI"), as assignee of certain original creditors, hereby files its response ("Response") to the Debtors' Nineteenth Omnibus Objection (Substantive) Pursuant to 11 U.S.C. § 502(b) and Fed. R. Bankr. P. 3007 to Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected on Debtors' Books and Records, (C) Untimely Claim, and (D) Claims Subject to Modification, Tax Claims Subject to Modification, Modified Claims Asserting Reclamation, and Consensually Modified and Reduced

Claims ("Nineteenth Omnibus Objection").<sup>1</sup> In further support of its Response, LSI respectfully states as follows:

**BACKGROUND**

1. On October 8 and 14, 2005, Delphi Corporation ("Delphi"), Delphi Automotive Systems LLC ("Automotive") and certain of Delphi's U.S. subsidiaries and affiliates (collectively, "Debtors") filed voluntary petitions for relief under chapter 11 of title 11 of the United States Code ("Bankruptcy Code") in the United States Bankruptcy Court for the Southern District of New York ("Court").

2. On various dates during the pendency of these chapter 11 cases, LSI entered into agreements with certain original creditors (each, an "Assignor") for assignment of certain claims against the Debtors (each, an "Assigned Claim" and collectively, the "LSI Assigned Claims"), and LSI duly filed notices of transfer of claim pursuant to Rule 3001(e) of the Federal Rules of Bankruptcy Procedure ("Bankruptcy Rules"), as follows:

<b><u>Original Creditor</u></b>	<b><u>Claim No.</u></b>	<b><u>Claim Amount</u></b>	<b><u>Date of Transfer</u></b>	<b><u>Transfer Docket No.</u></b>
Elkhart Products Corporation ("Elkhart")	432	\$155,995.20	9/1/2006	5067
Metal Powder Products Company ("Metal Powder")	2710	\$149,746.96	12/22/2006	6268
Michigan Rubber Products Inc. ("Michigan Rubber")	1748	\$72,097.93	6/23/2006	4341

3. On or about July 13, 2007, the Debtors filed the Nineteenth Omnibus Objection, objecting to, among other claims, each of the above-listed LSI Assigned Claims, as follows:

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<sup>1</sup> Capitalized terms used but not defined herein shall have the respective meanings ascribed to such terms in the Nineteenth Omnibus Objection.

<b>Assigned Claim</b>	<b>Claim No.</b>	<b>Filed Claim Amt.</b>	<b>Proposed Treatment Per Objection<sup>2</sup></b>	<b>Purported Basis for Objection</b>
Elkhart Products Corporation	432	\$155,995.20	Reclassify and reduce to \$138,545.28 unsecured claim	Claim Subject to Modification
Metal Powder Products Company	2710	\$149,746.96	Reclassify and reduce to a \$1,498.18 priority claim and a \$143,824.89 unsecured claim	Claim Subject to Modification and Reclamation Agreement
Michigan Rubber Products Inc.	1748	\$72,097.93	Reclassify and reduce to \$48,704.49 unsecured claim	Claim Subject to Modification

In each case where the Debtors object to a claim in the Nineteenth Omnibus Objection and allege it to be a “Claim Subject to Modification” or a “Claim Subject to Modification and Reclamation Agreement,” the Debtors list myriad reasons why that claim might appear on the related exhibit, but offer nothing specific regarding what is actually objectionable about that particular claim, leaving the holder of each claim to merely speculate as to the basis of the objection.<sup>3</sup>

### **RESPONSE**

4. The Bankruptcy Rules are clear that “[a] proof of claim executed and filed in accordance with [the Bankruptcy Rules] shall constitute prima facie evidence of the validity and amount of the claim.” Fed. R. Bankr. P. 3001(f). Once a proof of claim is properly filed, the creditor (or its assignee) is afforded the presumption of validity arising under Bankruptcy Rule

<sup>2</sup> LSI does not object to the proposed reclassification of the LSI Assigned Claims as claims against Automotive.

<sup>3</sup> For instance, the Nineteenth Omnibus Objection provides that:

The bases for placing a Claim in the Claims Subject to Modification category of objection include, but are not limited to, the following: the asserted Claim (a) does not account for amounts that may have been paid or credited against such Claim prior to the commencement of these cases, (b) may include postpetition liabilities, (c) does not account for amounts that may have been paid or credited against such Claim following the commencement of these cases, (d) was docketed and filed against the wrong Debtor entity, and/or (e) is misclassified as a priority or secured claim.

Nineteenth Omnibus Objection at ¶ 31.

3001(f), and the objecting party then “bears the burden of producing sufficient evidence to refute the claim.” In re Camellia Food Stores, Inc., 287 B.R. 52, 56 (Bankr. E.D. Va. 2002); see also, Waterman S.S. Corp. v. Aguiar, 200 B.R. 770, 774-75 (Bankr. S.D.N.Y. 1996) (“In many instances, the mere filing of a proof of claim is sufficient to carry the day. The burden of going forward then shifts to the objector to produce evidence negating the *prima facie* validity of the filed claim.”).

5. While the LSI Assigned Claims are entitled to a presumption of validity under applicable bankruptcy law, documentation supplied to LSI by Elkhart, Metal Powder and Michigan Rubber (and attached hereto) provides further support for each of the LSI Assigned Claims subject to the Nineteenth Omnibus Objection. Exhibit A hereto includes an invoice summary and supporting invoices (including relevant product information, shipping dates and price information) which provide support for the Elkhart Assigned Claim. Exhibit B hereto includes an invoice summary (including invoice numbers and dates and price information) showing amounts owed to Michigan Rubber. The invoice summary lists invoices in the aggregate amount of \$59,715.02 (an amount less than the \$72,097.93 claim filed by Michigan Rubber). LSI is advised that Michigan Rubber’s records show that the difference of \$12,382.91 relates to amounts which, since its filing of the proof of claim, Michigan Rubber has recognized as not being owed (because they were paid or otherwise). Accordingly, and based upon Michigan Rubber’s reconciliation, LSI will consent to reduction and allowance of the Michigan Rubber Assigned Claim as a general unsecured claim in the amount of \$59,715.02 (the amount supported by the invoice summary). Attached hereto as Exhibit C is an invoice summary<sup>4</sup> (including information such as applicable invoice numbers, invoice dates, invoice amounts, and

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<sup>4</sup> LSI understands that this summary was included as an exhibit to Metal Powder’s filed Claim No. 2710.

the Debtors' purchase order numbers) relating to the amounts comprising the Metal Powder Assigned Claim.<sup>5</sup>

6. The documentation included herewith amply supports the LSI Assigned Claims. By contrast, in the Nineteenth Omnibus Objection, the Debtors have provided no evidence, support or analysis to refute the presumptive validity of the LSI Assigned Claims or credibly dispute any of the invoices or other supporting documentation underlying the claims. Indeed, as noted above, the Nineteenth Omnibus Objection offers no claim-specific reason as to why the Debtors dispute the filed amount of the LSI Assigned Claims. Rather, the Debtors rely on a laundry list of alternative bases that might apply to any of the hundreds of claims being challenged in the Nineteenth Omnibus Objection.

7. Under the Bankruptcy Rules, the Debtors have a duty to "produc[e] sufficient evidence to refute the claim," In re Camellia Food Stores, Inc., 287 B.R. at 56, but here, the Debtors' objection can be distilled down to little more than a bare statement that "we don't agree with the proof of claim," which falls far short of the Debtors' burden under Bankruptcy Rule 3001(f) and associated case law. See, e.g., Riverbank, Inc. v. Make Meat Corp. (In re Make Meat Corp.), No. 98 CIV. 4990(HB), 1999 WL 178788 at \*3-4 (S.D.N.Y. March 31, 1999) ("A mere objection by the debtor, therefore, does not end the inquiry.... The case law is clear. To prevail, the objector must affirmatively *produce* evidence to counter the creditor's claim") (emphasis in original); In re White, 168 B.R. 825, 828-29 (Bankr. D. Conn. 1994) (stating that the objecting party may not rebut a claim's prima facie validity of a proof of claim merely by stating that amount of claim is incorrect, but rather must produce some evidence to support its argument; chapter 13 case). Because the Debtors have not carried their burden of proof, and

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<sup>5</sup> To the extent the Debtors wish to review copies of the invoices underlying the Metal Powder Assigned Claim and the Michigan Rubber Assigned Claim, LSI will endeavor to procure that documentation from the Assignors of those claims.

especially in light of the documentation attached hereto as Exhibits A, B and C, the Nineteenth Omnibus Objection should be overruled and each of the LSI Assigned Claims allowed in the amounts supported by the attached documentation.

8. The Debtors have stated that, with respect to the claims listed on Exhibit D-1 to the Nineteenth Omnibus Objection, “[t]he inclusion of the Claims Subject to Modification ... does not reflect the Debtors’ view as to the ultimate validity of any such Claim,” and, as such, the Debtors have reserved “their rights to further object to any [of these claims] at a later date on any basis whatsoever. Nineteenth Omnibus Objection at ¶ 35.<sup>6</sup> Due to the inefficiency and expense of responding to multiple objections to the same claims, LSI respectfully submits that once the Nineteenth Omnibus Objection is addressed as to the LSI Assigned Claims, those claims should be allowed at the resolved classification and amount without being subject to further modification or objection.

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<sup>6</sup> It is unclear whether a similar reservation of rights applies to the Claims Subject to Modification and Reclamation Agreement (claims listed on Exhibit D-3 to the Nineteenth Omnibus Objection).

**CONCLUSION**

WHEREFORE, LSI respectfully requests that the Court enter an order overruling (other than with respect to reclassification) the Nineteenth Omnibus Objection as to each of the LSI Assigned Claims, allowing the Elkhart Assigned Claim and the Metal Powder Assigned Claim in their full filed amounts, allowing the Michigan Rubber Assigned Claim in the amount of \$59,715.02, and granting such other and further relief as may be just or proper.

Dated: August 8, 2007

Respectfully submitted,

LIQUIDITY SOLUTIONS, INC.

By: 

Michael Handler (MH 2538)  
One University Plaza, Suite 312  
Hackensack, New Jersey 07601  
Phone: (201) 968-0001  
Fax: (201) 968-0010

Exhibit A



ELKHART PRODUCTS CORPORATION  
1255 OAK STREET  
P.O. BOX 1008  
ELKHART, IN 46515  
SUPPLIER DUNS 00053658654

STATEMENT

DELPHI CORPORATION  
DELPHI AUTOMOTIVE SYSTEMS  
3535 SOUTH KETTERING BLVD  
MORAINE, OH 45439-1410

Customer Doc #	ASN #	Invoice Date	Open Amount	Reference
114687	574600 844360	9/26/2005	17,392.32	550071846
114687	575231 844819	9/27/2005	17,392.32	550071846
114687	575842 844932	9/28/2005	17,392.32	550071846
114687	576223 845099	9/29/2005	17,392.32	550071846
114687	576781 845220	9/30/2005	34,352.64	550071846
114687	578036 845445	10/4/2005	17,357.76	550071846
114687	579261 845536	10/5/2005	17,357.76	550071846
114687	579689 845653	10/6/2005	17,357.76	550071846
			<u>155,995.20</u>	



**Elkhart Products Corporation**

700 Rainbow Road, P.O. Box 740 Geneva IN 46740-0740 (260) 368-7246 Fax (260) 368-7889

**INVOICE REPRINT**

Page 1 of 1

**INVOICE NO.**

574600 RI

**INVOICE DATE**

09/26/05

**SOLD TO**  
114687  
DELPHI HARRISON OHIO  
THERMAL SYSTEMS  
3535 SOUTH KETTERING BLVD  
MORaine OH 45439-1410

**SHIP TO**  
114687  
DELPHI HARRISON OHIO  
THERMAL SYSTEMS  
3535 SOUTH KETTERING BLVD  
MORaine OH 45439-1410

CUSTOMER ORDER	EPC ORDER	ORDER DATE	SHIP DATE
550071846	307113 SG	03/24/05	09/26/05

SHIP LOC	SHIP ID	SALES REP
300	844360	300

LINE / C.O.O.	EPC ITEM NUMBER VENDOR NUMBER	DESCRIPTION	QUANTITY SHIPPED	UOM	UNIT PRICE	DISC/ ADJUSTMENT	PRICE EXTENSION																																																						
32.000 US	30031793 6562486 shipped tv minority ps-844669 B/L#G121621 m/l#156312 156361 156410	PISTON PLATTER ASSY - DELPHI 1.480 WIDE X .487 THICK AL	8,640	EA	2.0130	0.0000	17,392.32																																																						
<table border="1"> <tr> <td colspan="5">Please Remit To</td><td colspan="2">Tax 0 %</td><td></td></tr> <tr> <td colspan="5" rowspan="3">ELKHART PRODUCTS CORP. 1201 PAYSPIRE CIRCLE CHICAGO, IL 60674</td><td colspan="2">TOTAL BILLING</td><td>17,392.32</td></tr> <tr> <td colspan="2">MISC. CHARGES</td><td></td></tr> <tr> <td colspan="2">FREIGHT</td><td></td></tr> <tr> <td colspan="5"></td><td colspan="2"><b>TERMS</b></td><td></td></tr> <tr> <td colspan="5"></td><td colspan="2"><b>DUE DATE</b></td><td></td></tr> <tr> <td colspan="5"></td><td colspan="2">NET 30 DAYS</td><td>10/26/05</td></tr> <tr> <td colspan="5"></td><td colspan="2"><b>TOTAL</b></td><td>17,392.32</td></tr> </table>								Please Remit To					Tax 0 %			ELKHART PRODUCTS CORP. 1201 PAYSPIRE CIRCLE CHICAGO, IL 60674					TOTAL BILLING		17,392.32	MISC. CHARGES			FREIGHT								<b>TERMS</b>								<b>DUE DATE</b>								NET 30 DAYS		10/26/05						<b>TOTAL</b>		17,392.32
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575231 RI

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09/27/05

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114687  
DELPHI HARRISON OHIO  
THERMAL SYSTEMS  
3535 SOUTH KETTERING BLVD  
MORaine OH 45439-1410

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114687  
DELPHI HARRISON OHIO  
THERMAL SYSTEMS  
3535 SOUTH KETTERING BLVD  
MORaine OH 45439-1410

CUSTOMER ORDER	EPC ORDER	ORDER DATE	SHIP DATE
550071846	307113 SG	03/24/05	09/27/05

SHIP LOC	SHIP ID	SALES REP
300	844819	300

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32.001 US	30031793 6562486 shipped tv minority ps-844819 B/L#G121631 M/L# 156459 156508 156557	PISTON PLATTER ASSY - DELPHI 1.480 WIDE X .487 THICK AL	8,640	EA	2.0130	0.0000	17,392.32																																																						
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MORAINES OH 45439-1410

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THERMAL SYSTEMS  
3535 SOUTH KETTERING BLVD  
MORaine OH 45439-1410

CUSTOMER ORDER	EPC ORDER	ORDER DATE	SHIP DATE
550071846	307113 SG	03/24/05	09/28/05

SHIP LOC	SHIP ID	SALES REP		
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32.002 US	30031793 6562486 shipped tv minority  ps-844932 B/L#G121637	PISTON PLATTER ASSY - DELPHI 1.480 WIDE X .487 THICK AL	8,640	EA	2.0130	0.0000	17,392.32
Please Remit To					Tax 0 %		
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		DUE DATE			MISC. CHARGES		
		NET 30 DAYS			FREIGHT		
		10/28/05			TOTAL		17,392.32

## RESISTANCE



**Elkhart Products Corporation**

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576223 RI

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3535 SOUTH KETTERING BLVD  
MORaine OH 45439-1410

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MORaine OH 45439-1410

CUSTOMER ORDER		EPC ORDER	ORDER DATE	SHIP DATE
550071846		307113 SG	03/24/05	09/29/05
SHIP LOC	SHIP ID	SALES REP		
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32.003 US	30031793 6562486 shipped tv minority ps-845099 B/L#G121647 M/L#156753 156802 156851	PISTON PLATTER ASSY - DELPHI 1.480 WIDE X .487 THICK AL	8,640	EA	2.0130	0.0000	17,392.32
Please Remit To					Tax 0 %		
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		NET 30 DAYS			10/29/05		MISC. CHARGES
							FREIGHT
					TOTAL		17,392.32

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576781 RI

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09/30/05

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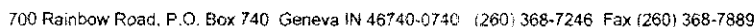
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MORAINES OH 45439-1410

CUSTOMER ORDER	EPC ORDER	ORDER DATE	SHIP DATE
550071846	307113 SG	03/24/05	09/30/05

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33.000 US	30031793 6562486 shipped tv minority  ps-845298  B/L#G121669  M/L#157047 157096 157145	PISTON PLATTER ASSY - DELPHI 1.480 WIDE X .487 THICK AL	8,640	EA	1.9630	0.0000	16,960.32
Please Remit To					Tax 0 %		
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					MISC. CHARGES		
					FREIGHT		
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					TOTAL		34,352.64

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## Page 1 of 1

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INVOICE DATE	10/04/05

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3535 SOUTH KETTERING BLVD  
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THERMAL SYSTEMS  
3535 SOUTH KETTERING BLVD  
MORAINE OH 45439-1410

CUSTOMER ORDER		EPC ORDER		ORDER DATE	SHIP DATE
550071846		307113 SG		03/24/05	10/04/05
SHIP LOC	SHIP ID	SALES REP			
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Please Remit To					Tax 0 %			
ELKHART PRODUCTS CORP. 1201 PAYSHERE CIRCLE CHICAGO, IL 60674		TERMS			DUE DATE		TOTAL BILLING	17,357.76
		NET 30 DAYS			11/03/05		MISC. CHARGES FREIGHT	
							TOTAL	17,357.76

2025/11/26



**Elkhart Products Corporation**

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Page 1 of 1

**INVOICE NO.**

**579261 RI**

**INVOICE DATE**

**10/05/05**

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114687  
DELPHI HARRISON OHIO  
THERMAL SYSTEMS  
3535 SOUTH KETTERING BLVD  
MORaine OH 45439-1410

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114687  
DELPHI HARRISON OHIO  
THERMAL SYSTEMS  
3535 SOUTH KETTERING BLVD  
MORaine OH 45439-1410

CUSTOMER ORDER		EPC ORDER	ORDER DATE	SHIP DATE
550071846		307113 SG	03/24/05	10/05/05
SHIP LOC	SHIP ID	SALES REP		
300	845536	300		

LINE / C.O.O.	EPC ITEM NUMBER VENDOR NUMBER	DESCRIPTION	QUANTITY SHIPPED	UOM	UNIT PRICE	DISC/ ADJUSTMENT	PRICE EXTENSION																																														
33.002 US	30031793 6562486 shipped tv minority ps-845536 B/L#G121691 M/L#157341 157390 157439	PISTON PLATTER ASSY - DELPHI 1.480 WIDE X .487 THICK AL	8,640	EA	2.0090	0.0000	17,357.76																																														
<table border="1"> <tr> <td colspan="5">Please Remit To</td><td colspan="2">Tax 0 %</td><td></td></tr> <tr> <td colspan="5" rowspan="3">ELKHART PRODUCTS CORP. 1201 PAYSHERE CIRCLE CHICAGO, IL 60674</td><td colspan="2">TOTAL BILLING</td><td>17,357.76</td></tr> <tr> <td colspan="2">MISC. CHARGES</td><td></td></tr> <tr> <td colspan="2">FREIGHT</td><td></td></tr> <tr> <td colspan="5">TERMS</td><td colspan="2">DUE DATE</td><td></td></tr> <tr> <td colspan="5">NET 30 DAYS</td><td colspan="2">11/04/05</td><td></td></tr> <tr> <td colspan="5"></td><td colspan="2">TOTAL</td><td>17,357.76</td></tr> </table>								Please Remit To					Tax 0 %			ELKHART PRODUCTS CORP. 1201 PAYSHERE CIRCLE CHICAGO, IL 60674					TOTAL BILLING		17,357.76	MISC. CHARGES			FREIGHT			TERMS					DUE DATE			NET 30 DAYS					11/04/05								TOTAL		17,357.76
Please Remit To					Tax 0 %																																																
ELKHART PRODUCTS CORP. 1201 PAYSHERE CIRCLE CHICAGO, IL 60674					TOTAL BILLING		17,357.76																																														
					MISC. CHARGES																																																
					FREIGHT																																																
TERMS					DUE DATE																																																
NET 30 DAYS					11/04/05																																																
					TOTAL		17,357.76																																														

REUSER



700 Rainbow Road, P.O. Box 740 Geneva IN 46740-0740 (260) 368-7246 Fax (260) 368-7889

10/06/05

**SHIP  
TO** 114687  
DELPHI HARRISON OHIO  
THERMAL SYSTEMS  
3535 SOUTH KETTERING BLVD  
MORAINES OH 45439-1410

<b>LINE / C.O.Q.</b>	<b>EPC ITEM NUMBER VENDOR NUMBER</b>	<b>DESCRIPTION</b>	<b>QUANTITY SHIPPED</b>	<b>UOM</b>	<b>UNIT PRICE</b>	<b>DISC/ ADJUSTMENT</b>	<b>PRICE EXTENSION</b>
33.003 US	30031793 6562486  shipped tv minority  ps-845653  B/L#G121700  m/I 157488 157537157586	PISTON PLATTER ASSY - DELPHI 1.480 WIDE X .487 THICK AL	8,640	EA	2.0090	0.0000	17,357.76
<b>Please Remit To</b>							
ELKHART PRODUCTS CORP. 1201 PAYSHERE CIRCLE CHICAGO, IL 60674						Tax 0 %	
		<b>TERMS</b>		<b>DUE DATE</b>		TOTAL BILLING MISC. CHARGES FREIGHT	17,357.76
		NET 30 DAYS		11/05/05		<b>TOTAL</b>	17,357.76

Exhibit B

Michigan Rubber Products Inc

Pg 19 of 22

Delphi Automotive

Bankruptcy Claim Updated 8-7-07

Customer Invoice	Invoice Number	Invoice Date	Trans. Type	Over 150
DE0011 DELPHI AUTOMOTIVE SYSTEMS				
146679	146679	6/22/2004	INV US	168.00
158239	158239	12/21/2004	INV US	22.92
166239	166239	5/4/2005	INV US	168.00
170755	170755	7/14/2005	INV US	174.00
171129	171129	7/20/2005	INV US	2,165.76
171658	171658	7/29/2005	INV US	63.83
172657	172657	8/15/2005	INV US	1,305.00
173349	173349	8/24/2005	INV US	471.24
173350	173350	8/24/2005	INV US	588.00
173768	173768	8/30/2005	INV US	875.16
173817	173817	8/31/2005	INV US	5,991.61
173818	173818	8/31/2005	INV US	588.00
173903	173903	9/1/2005	INV US	259.94
174005	174005	9/2/2005	INV US	1,708.38
174193	174193	9/7/2005	INV US	1,456.63
174194	174194	9/7/2005	INV US	538.56
174294	174294	9/8/2005	INV US	519.88
174507	174507	9/12/2005	INV US	1,456.63
174608	174608	9/13/2005	INV US	1,543.27
174699	174699	9/14/2005	INV US	2,756.34
174700	174700	9/14/2005	INV US	336.00
174701	174701	9/14/2005	INV US	471.24
174798	174798	9/15/2005	INV US	4,794.92
174883	174883	9/16/2005	INV US	944.93
175077	175077	9/19/2005	INV US	1,889.86
175105	175105	9/20/2005	INV US	858.28
175194	175194	9/21/2005	INV US	2,149.80
175195	175195	9/21/2005	INV US	756.00
175196	175196	9/21/2005	INV US	538.56
175284	175284	9/22/2005	INV US	606.53
175361	175361	9/23/2005	INV US	2,063.16
175484	175484	9/26/2005	INV US	944.93
175485	175485	9/26/2005	INV US	756.00
175574	175574	9/27/2005	INV US	2,314.91
175662	175662	9/28/2005	INV US	2,913.25
175663	175663	9/28/2005	INV US	471.24
175664	175664	9/28/2005	INV US	504.00
175773	175773	9/29/2005	INV US	86.65
175890	175890	9/30/2005	INV US	2,063.16
176002	176002	10/3/2005	INV US	1,031.58
176099	176099	10/4/2005	INV US	693.18
176165	176165	10/5/2005	INV US	2,331.29
176166	176166	10/5/2005	INV US	538.56
176167	176167	10/5/2005	INV US	840.00
171581	171581	7/27/2005	INV US	33.84
171631	171631	7/28/2005	INV US	1,650.00
175119	175119	9/19/2005	INV US	750.00
DE0014 DELPHI ENERGY AND CHASSIS				
174006	174006	9/2/2005	INV US	822.00
174508	174508	9/12/2005	INV US	822.00
175079	175079	9/19/2005	INV US	822.00
175486	175486	9/26/2005	INV US	822.00
176004	176004	10/3/2005	INV US	274.00

**TOTAL CLAIM****59,715.02**

Exhibit C

4/4/2006

**Metal Powder Products  
Proof of Claims  
Delphi Case # 0544481**

DELPHI CHASSIS SYSTEMS						
Ship From	Invoice #	Due Date	Invl Invoice Amount	Claim Type	Ship to	Delphi PO #
MPP MEXICO, S. DE	8371	14-Nov-04	3674.80	Proof of Claim	Dayton	550025954
MPP MEXICO, S. DE	10167	23-Sep-05	1498.18	Proof of Claim	Dayton	550025954
MPP MEXICO, S. DE	10361	23-Sep-05	749.09	Proof of Claim	Dayton	550025954
MPP MEXICO, S. DE	10549	23-Sep-05	2247.26	Proof of Claim	Dayton	550025954
MPP MEXICO, S. DE	10829	24-Sep-05	2247.26	Proof of Claim	Dayton	550025954
MPP MEXICO, S. DE	10850	26-Sep-05	6741.78	Proof of Claim	Dayton	550025954
MPP MEXICO, S. DE	10893	29-Sep-05	5992.70	Proof of Claim	Dayton	550025954
MPP MEXICO, S. DE	10905	1-Oct-05	2996.35	Proof of Claim	Dayton	550025954
MPP MEXICO, S. DE	10917	2-Oct-05	1498.18	Proof of Claim	Dayton	550025954
MPP MEXICO, S. DE	10931	3-Oct-05	2996.35	Proof of Claim	Dayton	550025954
MPP MEXICO, S. DE	10939	4-Oct-05	1498.18	Proof of Claim	Dayton	550025954
MPP MEXICO, S. DE	10954	7-Oct-05	8239.97	Proof of Claim	Dayton	550025954
MPP MEXICO, S. DE	10963	8-Oct-05	2247.26	Proof of Claim	Dayton	550025954
MPP MEXICO, S. DE	10972	9-Oct-05	2247.26	Proof of Claim	Dayton	550025954
MPP MEXICO, S. DE	10985	10-Oct-05	2247.26	Proof of Claim	Dayton	550025954
MPP MEXICO, S. DE	10993	11-Oct-05	1498.18	Proof of Claim	Dayton	550025954
MPP MEXICO, S. DE	11021	14-Oct-05	7490.88	Proof of Claim	Dayton	550025954
MPP MEXICO, S. DE	11032	15-Oct-05	2996.35	Proof of Claim	Dayton	550025954
MPP MEXICO, S. DE	11037	16-Oct-05	2996.35	Proof of Claim	Dayton	550025954
MPP MEXICO, S. DE	11050	17-Oct-05	2996.35	Proof of Claim	Dayton	550025954
MPP MEXICO, S. DE	11056	18-Oct-05	2247.26	Proof of Claim	Dayton	550025954
MPP MEXICO, S. DE	11076	21-Oct-05	2247.26	Proof of Claim	Dayton	550025954
MPP MEXICO, S. DE	11087	22-Oct-05	1498.18	Proof of Claim	Dayton	550025954
MPP MEXICO, S. DE	11091	23-Oct-05	749.09	Proof of Claim	Dayton	550025954
MPP MEXICO, S. DE	11103	24-Oct-05	1498.18	Proof of Claim	Dayton	550025954
MPP MEXICO, S. DE	11117	26-Oct-05	3745.44	Proof of Claim	Dayton	550025954
MPP MEXICO, S. DE	11143	28-Oct-05	3745.44	Proof of Claim	Dayton	550025954
MPP MEXICO, S. DE	11150	29-Oct-05	2247.26	Proof of Claim	Dayton	550025954
MPP MEXICO, S. DE	11167	30-Oct-05	4494.53	Proof of Claim	Dayton	550025954
MPP MEXICO, S. DE	11195	31-Oct-05	4494.53	Proof of Claim	Dayton	550025954

4/4/2006

**Metal Powder Products  
Proof of Claims  
Delphi Case # 0544481**

MPP MEXICO, S. DE	11199	1-Nov-05	6741.79	Proof of Claim	Dayton	550025954
MPP MEXICO, S. DE	11217	4-Nov-05	4494.53	Proof of Claim	Dayton	550025954
MPP MEXICO, S. DE	11218	4-Nov-05	749.09	Proof of Claim	Dayton	550025954
MPP MEXICO, S. DE	11232	5-Nov-05	2996.35	Proof of Claim	Dayton	550025954
MPP MEXICO, S. DE	11242	6-Nov-05	2996.35	Proof of Claim	Dayton	550025954
MPP MEXICO, S. DE	11252	7-Nov-05	1498.18	Proof of Claim	Dayton	550025954
MPP MEXICO, S. DE	11257	8-Nov-05	3745.44	Proof of Claim	Dayton	550025954
MPP MEXICO, S. DE	11275	11-Nov-05	5243.62	Proof of Claim	Dayton	550025954
MPP MEXICO, S. DE	11291	12-Nov-05	3745.44	Proof of Claim	Dayton	550025954
MPP MEXICO, S. DE	11305	13-Nov-05	2247.26	Proof of Claim	Dayton	550025954
MPP MEXICO, S. DE	11316	14-Nov-05	2996.35	Proof of Claim	Dayton	550025954
MPP MEXICO, S. DE	11334	18-Nov-05	5243.62	Proof of Claim	Dayton	550025954
MPP MEXICO, S. DE	11342	19-Nov-05	1498.18	Proof of Claim	Dayton	550025954
MPP MEXICO, S. DE	11346	20-Nov-05	4494.53	Proof of Claim	Dayton	550025954
MPP MEXICO, S. DE	11358	21-Nov-05	2996.35	Proof of Claim	Dayton	550025954
MPP MEXICO, S. DE	11369	22-Nov-05	2247.26	Proof of Claim	Dayton	550025954
MPP MEXICO, S. DE	11384	25-Nov-05	4494.53	Proof of Claim	Dayton	550025954
MPP MEXICO, S. DE	11396	27-Sep-05	749.09	reclamation claim # 573	Dayton	550025954
MPP MEXICO, S. DE	11407	28-Sep-05	749.09	reclamation claim # 573	Dayton	550025954
Total Delphi Chassis Systems			149,746.96			